REGISTERED COMPANY NUMBER: 02613993 (England and Wales) REGISTERED CHARITY NUMBER: 1003317

TOURETTE SYNDROME (UK) ASSOCIATION TRADING AS TOURETTES ACTION

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

HPCA Limited
Chartered Accountants
Station House
Connaught Road
Brookwood
Woking
Surrey
GU24 0ER

$\frac{\textbf{TOURETTE SYNDROME (UK) ASSOCIATION}}{\textbf{TRADING AS TOURETTES ACTION}}$

CONTENTS OF THE FINANCIAL STATEMENTS for the year ended 31 March 2022

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 2€

REPORT OF THE TRUSTEES for the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Tourette Syndrome (UK) Association trading as Tourettes Action is a charity formed in 1981 to provide support to people living with the neurological disorder known as Gilles de la Tourette Syndrome and their families and operates as Tourettes Action.

The Charity was incorporated in 1991, although the head office of the charity is in Farnborough, staff are located throughout the UK and as such provide support to people throughout England, Wales and Northern Ireland. Tourettes Action (TA) also has links with other Tourette Syndrome Societies throughout the UK, Europe, the United States and Canada.

REPORT OF THE TRUSTEES for the year ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Mission and objectives

Tourettes Action provides support to those living with and affected by Gilles de la Tourette Syndrome through a wide range of support services.

What is Gilles de la Tourette Syndrome?

Gilles de la Tourette Syndrome, known more commonly as Tourette Syndrome (TS or Tourette's) typically starts around the age of 6/7 years and tends to peak around early adolescence. It is a complex, genetically determined neurological condition of which the key features are ties, which are involuntary movements or sounds. A large number of people with the condition will also experience co-occurring features and conditions. Tourette's is a life-long condition, however around 50% of adults report that their symptoms have reduced following adolescence but will wax and wane (come and go) throughout their life.

Research shows that 1% of the school age population has TS to some degree, and that at least 300,000 children and adults require support for their condition. A major issue for many is to receive a firm diagnosis that they do indeed have TS, and a major activity for the future is to increase knowledge so that a diagnosis can be given.

Tourette's is perhaps the most publicly misunderstood of all the neurological conditions, many people think Tourette's is a swearing condition that is behavioural. Although it is true that 'coprolalia' - the clinical term for involuntary swearing - is a symptom of TS, it doesn't affect everyone and it is **NOT** a criteria for diagnosis. It can however be one of the most difficult tics to manage. Many people see Tourette's as comical and not that serious, when in reality it can be an extremely debilitating condition.

People with TS have both involuntary vocal (sounds) and motor (movements) tics, which often cause embarrassment and great pain depending on the severity of the tic. A small number of people cause themselves significant physical harm as a consequence of their tics. There is no specific medication for the cure or total control of TS. Treatments use a variety of drugs to minimise the worst effects with varying degrees of success, and for a very few Deep Brain Stimulation may prove useful. Psychological treatments including CBiT (Comprehensive Behaviour Intervention for Tics) is a tool that helps people with Tourette's manage their tics.

What is Tourettes Action?

Tourettes Action works in England, Wales and Northern Ireland and is the leading support and research charity for people with Tourette Syndrome and their families.

Tourettes Action want people with Tourette Syndrome to receive the practical support and social acceptance they need to help them live their lives to the full.

Covid-19 pandemic

The impact of covid continued throughout this financial year, with many face-to-face events continuing to run virtually. Our priority was to ensure that our services continued or adapted where necessary, in-line with covid restrictions. The following measures were put in place to support this:

- " Staff continued working mostly from home.
- " Face to face meetings and activities conducted virtually.
- " Provided support via online groups and webinars to our service users when covid restrictions prevented otherwise.

Our Main Activities

- " Raise awareness through the production of written and other published materials to improve the knowledge and understanding of TS. Tourettes Action is the go-to organisation in the UK for information on TS.
- " Advocating for those living from TS to the statutory authorities e.g. schools and the health service, together with press and other media to improve the lives of those with TS.
- " Provision of helpline support by phone, email and an online live chat service providing information and support to people with TS and their families.
- "Running a befriending service to support people living with TS.

REPORT OF THE TRUSTEES for the year ended 31 March 2022

- " Providing educational support and advice to schools, teachers and parents.
- " Holding conferences, meetings and seminars on topics of interest to people with TS and their families. These were largely carried out online during the current financial year.
- " Encouraging and assisting research into all aspects of TS and disseminating the results as widely as possible.
- " Facilitating online support groups to bring together individuals to provide fellowship both for themselves and their families.
- " Providing workshops and activities for the enjoyment and development of those with TS. These continued to be carried out online in the form of webinars and online groups.
- "Liaising with medical specialists in the TS field and offering advice to people living with TS as to the availability of specialist units, consultants and therapists.
- " Offering small grants to individuals for the purchase of equipment and other items which will ameliorate the effects of TS.
- " Running weekend residential events throughout the year where people with TS and their families can come together to build personal confidence, resilience and a sense of community.
- "Funding research into TS. Our programme has remained suspended for this financial year due to funding restrictions, however we continue to monitor the progress of grants awarded in prior years.

All of these activities are carried out in accordance with Charity Commission's guidance on public benefit and are designed to ensure that we continue to operate for the Public Benefit.

REPORT OF THE TRUSTEES for the year ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE Charitable activities

SUZANNE DOBSON, Chief Executive 2009-2021

Suzanne Dobson, the CEO for more than a decade, sadly died on 21st July 2021 after a short illness. Suzanne led the charity through a remarkable period of transformation and growth for which not only the trustees but countless people with TS across the UK are very grateful. During this sad and difficult period, the charity continued to run without a CEO, relying heavily on the trustees to steer the charity, until a new CEO, Emma McNally, was appointed at the end of January 2022.

Charitable activities

Since 1981 Tourettes Action's main aim has been to support people living with TS from pre diagnosis through the diagnosis, treatment and management of the condition. Despite working to reduce the stigma surrounding TS, those living with the condition are aware that it is still one of the most stigmatised of the neurological conditions bringing distress to those with the condition as well as their family and friends. In all that we do, we aim to increase awareness and bring about acceptance for those living with TS, hoping to one day eradicate this stigma.

Our helpdesk is our main method of personal support, offering guidance and sign posting to people with TS and those supporting them. The LiveChat service continues to be the most popular method of supporting people, with over 1,200 LiveChat conversations throughout this financial year. In addition to this, we also had more than 900 people contacting us via our call back service, emails, and social platforms. We are very grateful for the efforts of our small but dedicated group of volunteers who help to run these services along with staff members.

Covid-19 restrictions remained in place for a lot of the year and many feeling uneasy about meeting face to face, we continued supporting our service users with online groups and webinars. Even when restrictions started to ease, the need for these groups and services remained high.

A range of online groups were held for teens with TS, adults with TS, parents of children with TS, and for dads and male role models of those with TS. We facilitated 174 online groups during this period, with many people reattending weekly for support and fellowship.

We held a series of informative and educational webinars during the year, which were attended by almost 700 people.

Our website continues to be a major source of information for people and we continue to update the site and improve the content. During this period our website was visited 182,480 times, compared to 176,495 in the previous financial year. The website continues to be cited as the main source of reliable information about TS and its associated conditions. We strive constantly to ensure that information is up to date and, although we don't give medical advice, we ensure that the options which might be offered at a clinic visit are fully explained. All of the information is freely downloadable and we continue to believe that this access to information is vital. The website also provides an important platform for the TS community by way of a Blog page and YouTube video channel, where people can share their personal stories, giving inspiration to those on a similar journey.

We continue to promote our website content, along with research news, fundraising campaigns, events, webinars and training, through our social media platforms and our monthly newsletter. As of March 2022, our newsletter subscribers totalled 4716, in comparison to 3636 subscribers at the end of March 2021. During this period, we put a lot of effort into our social media channels and as of March 2022 we had 9187 followers on Facebook, 5255 followers on Twitter and 3532 followers on Instagram, a large increase from the previous year, enabling us to reach a new demographic of people.

The need for information and support for students in school is as high as ever. Schools continued to experience a high incidence of pupils presenting with the sudden onset of severe ties and many also reported that anxiety following the pandemic was causing heightened ties for many within the TS community. Our Education Manager has spent many hours helping teachers and parents to support children struggling within school. During this period, we were contacted 1167 times from schools and 996 from parents regarding support around education and how best to support those with TS in the school environment.

REPORT OF THE TRUSTEES for the year ended 31 March 2022

Our support around TS and reasonable adjustments that can help has also been requested from children's homes, community centres, wellbeing centres, social services, sports clubs and behaviour support units. This is great news as we are now getting support to children with TS in all settings, not just schools.

We have continued to develop new content for the website including a free online teacher training presentation. Individualised training is also provided to schools, during this period we have delivered 37 bespoke school training sessions.

Our Tourettes ID cards are still very popular, we issued 220 this financial year. Users often told us that the cards gave them confidence to go out and travel alone.

We were pleased that this year we were able to reinstate our residential weekend events to support people with TS and their families following them previously being cancelled due to the pandemic.

We delivered 8 events:

- 4 TICfest events residential family weekends for children with Tourette Syndrome
- o 187 children (including siblings) attended from 105 families
- 2 AdultFest events residential weekends for adults with Tourette Syndrome
- o 90 adults attended the weekends
- 2 TeenFest events residential weekends for teenagers with Tourette Syndrome to attend alone without their parent or carer
- o 22 teens attended the weekends

All our residential events allow the individuals to fully relax and associate with others in a similar situation, providing exciting physical challenges with some quieter activities as well as some psychosocial education sessions.

Of all the events we run, the fest events continue to impact positively on participants lives. 85% of children attending the TICfest events state they had made significant progress in improving relationships with their peers following the fest event and 94% stating that their confidence has increased since attending.

We are very grateful to all of our regular donors who continue to support us with financial contributions, even during these times of economic pressures. We were especially grateful for a substantial multi-year donation from the Hofmeyr family, which will enable us both to increase the scope and impact of our campaigning as well as substantially expand and improve our offering of weekend residential events.

As some of the restrictions of the pandemic eased, we were able to focus more on our fundraising channels and as such a little over £68,000 was raised by our amazing fundraisers at our fundraising events. Our fundraising activities included: The London Marathon, the Virtual Marathon, LLHM, Festival of Gaming, Move for Tourettes and Facebook birthday fundraisers.

During the year, we received grants and donations for more than £146,000 from a variety of trusts and funders including BBC Children in Need, The National Lottery Community Fund, Garfield Weston Foundation, Rushmoor Borough Council, Sir Jules Thorn Charitable Trust, Speedomick Foundation, 29th May 1961 Charity, Marsh Charitable Trust, James Tudor Foundation, Annie Tranmer Charitable Trust, Masonic Charitable Foundation, Lillie Johnson Charitable Trust, Grocers Charity, Hospital Saturday Fund, TK Maxx and Homesense Foundation, D'Oyly Carte Charitable Trust and St James's Place Foundation.

Due to the ongoing support of a very generous benefactor, we continue to be able to offer small grants for items, which help people to manage their TS. During this period we issued 6 grants for things such as mixing decks, singing lessons, an iPad and pen and a trampoline, all of which helped the individuals manage the symptoms of TS.

Research Grants

Our research support programme remains suspended for new applications due to lack of funding, but we continue to support and monitor progress on research projects previously committed

REPORT OF THE TRUSTEES for the year ended 31 March 2022

We have however continued to promote research studies on our website and social media to engage participants. This period we promoted 8 such studies:

- Using Online communities for TS & Tic Disorders Nottingham University
- Producing resources for mental health and wellbeing Oxford University
- Eating behaviours in adults with TS University of Herts
- The voice: Mechanisms of Identity and Change UCL
- Pain and Tics Nottingham University
- Exploring the views of school staff and parents of children with TS with regards to the support schools provide Cardiff University
- Research into how movement control develops in TS Nottingham University
- Research highlighting safety requirements of Neurodiverse fans at live sporting events National Centre for social research
- An investigation into parents' experiences of adolescent sudden onset of tics University of Herts

We are particularly excited about a project that TA has part-funded, led by Professor Stephen Jackson at Nottingham University to develop a wrist-worn device providing an imperceptible electrical stimulation that can have the effect of significantly reducing ties in the wearer. The prototype consumer device has been designed and will be taken through trials and, if successful, produced for use by Neurotherapeutics Ltd, a spin-out company at the University of Nottingham.

What next?

We surveyed our service users at the start of 2022, when our new CEO joined us and we have used this feedback to clarify our areas of focus going forward as the following:

- Continue to raise awareness of what is still a very misunderstood condition
- Provide support and training within schools, college and university and within the workplace
- Push for health service improvements, as many with TS still struggle to access a diagnosis and follow-on support
- Provide support at ground level for those living with and affected by TS

These four things will be at the forefront of all that we do going forward.

To deliver these effectively we will need to bring in new initiatives and new staff members to support these and part of these will be financed from existing reserves.

FINANCIAL REVIEW

Reserves policy

During the year Unrestricted funds increased by £91,954 to £402,174 mainly due to reductions in all areas of expenditure and the absence of a CEO for a period of 6 months, whilst there was an increase of £105,194 to £210,798 in Restricted funds.

As mentioned above with the new initiatives we are planning the current level of unrestricted funds will reduce in the coming years.

We still continue to hold a minimum of six months expenditure as reserves as we continue to have a high reliance on the generous support of a small number of donors.

Preparation of the accounts on a Going concern basis

The Trustees are confident that Tourettes Action has sufficient funding to enable it to undertake all of its activities over the next year and on that basis the charity is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Tourettes Syndrome (UK) Association trading as Tourettes Action, ('the charity' or 'TA'), is a company limited by guarantee and as such is governed by its Memorandum and Articles. It was incorporated on 23 May 1991.

REPORT OF THE TRUSTEES for the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustee Board

The charity is governed by the Trustee Board, which sets the strategy of the charity, ensures compliance with its charitable objectives, approves the business plan and budget annually and monitors the ongoing operational and financial performance of the charity.

Trustees are appointed after a formal recruitment process, as vacancies arise, by vote of the full Trustee Board at the AGM. Trustees are appointed for a three-year term that may be renewed twice by approval of the Board.

Recruitment of trustees is carried out with an explicit view to optimising the balance of skills and experience available to the Board. In particular, the Board seeks to ensure it has representation from people living with TS and/or their families; people with a clinical or scientific interest and expertise in TS, as well as people with business, strategic, financial and other functional skills.

The Trustee Board meets at least four times annually.

Board Committees

The board maintains two sub-committees. The Financial and General Purpose Committee (F & GP) that meets with greater frequency than the full Trustee Board. The Research Sub-committee (RSC) that meets only to consider the grant applications.

Finance and General Purposes Committee (F&GP)

The F&GP is chaired by the Hon.Treasurer and meets ahead of Board meetings, and at other times, and operates a delegated mandate to assist the Chief Executive in preparing budgets; to monitor financial performance by detailed review of monthly management accounts; to assist the Chief Executive in arranging and facilitating the annual independent examination and preparation and publication of statutory accounts.

The F&GP also supports the work of the Chief Executive in a wide range of operational areas including, but not limited to, HR and staffing issues, administration issues and office moves.

Research Sub-Committee (RSC)

TA's annual research funding programme was suspended during the last financial year due to an unforeseen downturn in funding and as yet has not been restarted. Proposals for funding of clinical, academic scientific or social scientific work towards the understanding, management and potential cure of TS are solicited annually. To assist the Trustee Board in determining which proposals should be funded by TA, the RSC, chaired by a trustee, operates a delegated mandate to make recommendations to the Trustee Board after evaluating proposals by peer review and by reference to an expert external committee of scientific advisors, the Science Advisory Board (SAB). The RSC meets at key stages of the funding round to ensure that research proposals are fully evaluated in time for the Board to allocate grants.

TA monitors the ongoing performance and outcomes of the projects in which it has invested.

Advisers

In addition to the SAB (above), TA is in the process of establishing an external advisory panel of experts in a range of areas who support the aims of TA and who are willing to place their expertise at the disposal of TA from time to time without becoming members of the formal governance structure of the charity. Appointment to this advisory group will be made from time to time by the Trustee Board.

Risk Management

Risk management is a central responsibility of the Trustee Board.

TA adopts a structured formal approach to the identification and management of risk. A Risk Register is prepared by the CEO and reviewed, updated as necessary, and approved by the Trustee Board annually. It identifies risks under a range of key headings including: Governance, Operations, Finance, Funding, Management, Legal, and Reputation.

REPORT OF THE TRUSTEES for the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Each risk is assessed for Probability and Impact to produce a Gross Risk Score. Each risk is subject to mitigation and controls. The effect of mitigation and control is formally assessed and applied to the Gross Risk Score producing the Net Risk Position for each identified risk.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02613993 (England and Wales)

Registered Charity number

1003317

Registered office

The Meads Business Centre 19 Kingsmead FARNBOROUGH Hampshire GU14 7SR

Trustees

A Bhandari
G Jackson
Professor E Joyce
Dr E R Palmer
P R Paxton Chairman
Dr J Stern Honorary Medical Director
I R Ayres Treasurer
D Masters (resigned 12.9.21)

G Barnett

A Pape

M Shao

M Lewis

Company Secretaries

I R Ayres E McNally

Independent Examiner

HPCA Limited Chartered Accountants Station House Connaught Road Brookwood Woking Surrey GU24 0ER

Solicitors

Bates Welles & Braithwaite London LLP 2-6 Cannon Street London EC4M 6Y

REPORT OF THE TRUSTEES for the year ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank plc 7-8 High Street Ryde Isle of Wight PO33 2PN

Approved by order of the board of trustees on 4 December 2022 and signed on its behalf by:

IR Ayres - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOURETTE SYNDROME (UK) ASSOCIATION TRADING AS TOURETTES ACTION

Independent examiner's report to the trustees of Tourette Syndrome (UK) Association Trading as Tourettes Action ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACA, FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
- 2. the accounts do not accord with those records; or
- 3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lance Redman ACA, FCCA HPCA Limited Chartered Accountants Station House Connaught Road Brookwood Woking Surrey GU24 0ER

4 December 2022

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2022

				2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	201,895	227,364	429,259	356,068
Other trading activities	3	58,179	2,782	60,961	52,948
Investment income	4	3,278		3,278	3,413
Total		263,352	230,146	493,498	412,429
EXPENDITURE ON					
Raising funds	5	23,017	3,867	26,884	22,502
Charitable activities	6				
Tourettes Support		148,381	121,085	269,466	275,410
Total		171,398	124,952	296,350	297,912
NET INCOME		91,954	105,194	197,148	114,517
RECONCILIATION OF FUNDS					
Total funds brought forward		310,220	105,604	415,824	301,307
TOTAL FUNDS CARRIED FORWARD		402,174	210,798	612,972	415,824

BALANCE SHEET 31 March 2022

	Notes	Unrestricted funds	Restricted funds	2022 Total funds £	2021 Total funds £
FIXED ASSETS	Notes	£	£	£	£
Tangible assets	12	2,636	-	2,636	4,522
CURRENT ASSETS					
Stocks	13	3,314	-	3,314	-
Debtors	14	11,563	10,869	22,432	8,541
Cash at bank		432,284	199,929	632,213	516,083
		447,161	210,798	657,959	524,624
CREDITORS					
Amounts falling due within one year	15	(47,623)	-	(47,623)	(113,322)
NET CURRENT ASSETS		399,538	210,798	610,336	411,302
TOTAL ASSETS LESS CURRENT					
LIABILITIES		402,174	210,798	612,972	415,824
NET ASSETS	1.6	402,174	210,798	612,972	415,824
FUNDS Unrestricted funds	16			402 174	210 220
Restricted funds				402,174	310,220
TOTAL FUNDS				<u>210,798</u>	105,604
TOTAL FUNDS				612,972	415,824

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Page 12 continued...

BALANCE SHEET - continued 31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2022 and were signed on its behalf by:

IR Ayres - Trustee

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

These comprise fundraising and marketing expenditure. Charitable activities expenditure includes services to beneficiaries.

Governance costs

Comprise the costs of compliance and organisational administration, constitutional and statutory requirements and include independent reviewers cost and legal and professional fees.

Allocation and apportionment of costs

Costs of generating funds comprise fundraising and marketing expenditure.

Charitable activities expenditure includes services to beneficiaries.

Support costs include those costs connected with the management of the charity's assets, organisational management and administration and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost Computer equipment - 25% on cost

The charity does not capitalise smaller assets of less than £500. These are included in the Statement of Financial Activities when incurred.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Page 14 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasing commitments

Rentals paid under operating leases are charged to the profit and loss on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

2022	2021
£	£
264,548	173,118
17,929	16,508
146,782	166,442
429,259	356,068
	£ 264,548 17,929 146,782

Page 15 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

		2022	2021
		${\mathfrak L}$	£
	Children In Need	15,000	30,000
	Tudor Trust	3,200	-
	Garfield Weston	30,000	20,000
	The Hospital Saturday Fund	2,000	-
	Boshier Hintion Foundation	-	848
	Michael & Anna Wix Charitable Trust	-	200
	Sobell Foundation	-	5,000
	St James Place Foundation	2,500	-
	Vandervell Foundation	-	1,000
	The National Lottery	67,510	67,106
	Rushmoor Borough Council	2,572	10,336
	D'Oylycarte Charitable Trust	3,500	3,000
	Job Retention Scheme	-	19,952
	Ashroder	-	5,000
	29th May 1961 Charity	4,000	4,000
	Grocers Charity	5,000	-
	Speedomick Foundation	3,000	-
	Sir Jules Thorn Charitable Trust	1,250	-
	Annie Tranmer Charitable Trsut	1,000	_
	Lille C Johnson Charitable Trust	250	=
	Masonic Charitable Foundation	5,000	_
	TK Maxx	500	_
	Marsh Charitable Trust	500	_
		146,782	166,442
3.	OTHER TRADING ACTIVITIES		
J.	OTHER TRADING ACTIVITIES	2022	2021
		£	£
	Fundraising events	51,676	46,896
	Sales	9,285	6,052
	Sales	60,961	52,948
			32,740
4.	INVESTMENT INCOME		
		2022	2021
		£	£
	Deposit account interest	<u>3,278</u>	<u>3,413</u>
			<u></u>

Page 16 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

5. RAISING FUNDS

	Raising donations and legacies				
				2022	2021
	Fundraising costs			£ 	£ 22,502
6.	CHARITABLE ACTIVITIES COSTS				
			Direct Costs £	Support costs (see note 7)	Totals £
	Tourettes Support		214,736	54,730	269,466
7.	SUPPORT COSTS			Governance	
		Management £	Finance £	costs	Totals £
	Tourettes Support	<u>47,749</u>	<u>364</u>	6,617	54,730
	Support costs, included in the above, are as follows:				
	Management				
				2022	2021
				Tourettes	Total
				Support	activities
	D			£	£
	Premises expenses Insurance			13,800 1,746	15,086 1,962
	Telephone			2,637	3,190
	Postage and stationery			2,547	2,449
	Travel & Subsistence			6,014	414
	Website costs			1,574	1,690
	Computer expenses			14,662	9,019
	Accountancy			-	(38)
	General repairs & renewals			364	347
	Subscriptions			1,221	1,644
	Depreciation of tangible and heritage assets			3,184 47,749	3,208 38,971

Page 17 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

7. SUPPORT COSTS - continued

	2022	2021
	Tourettes	Total
	Support	activities
	£	£
Bank charges	<u>364</u>	<u>292</u>
Governance costs		
	2022	2021
	Tourettes	Total
	Support	activities
	£	£
Legal fees	771	720
Board meeting costs	1,114	600
Independent examination	4,732	4,180
	6,617	5,500

8. **NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	3,184	<u>3,208</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	159,766	197,757
Social security costs	7,529	12,690
Other pension costs	5,064	2,477
	172,359	212,924
The average monthly number of employees during the year was as follows:		
	2022	2021
Management, administration & counsellors	<u>10</u>	8

Page 18 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

10. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	_	1

Staff costs have been restated to show recruitment and other staff costs as a separate expense.

The key management personnel of the charity are the trustees and chief executives . The total employment costs of key management personnel total £25,096 (2021: £68,524)

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
INCOME AND ENDOWMENTS FROM Donations and legacies	£ 228,914	£ 127,154	£ 356,068
Other trading activities Investment income Total	51,789 3,413 284,116	1,159	52,948 3,413 412,429
EXPENDITURE ON Raising funds	21,502	1,000	22,502
Charitable activities Tourettes Support Total	178,515 200,017	96,895 97,895	275,410 297,912
NET INCOME	84,099	30,418	114,517
RECONCILIATION OF FUNDS Total funds brought forward	226,121	75,186	301,307
TOTAL FUNDS CARRIED FORWARD	310,220	105,604	415,824

Page 19 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

12. TANGIBLE FIXED ASSETS

12.	TANGIBLE FIXED ASSETS			
		Plant and	Computer	
		machinery	equipment	Totals
		£	£	£
	COST			
	At 1 April 2021	1,732	43,225	44,957
	Additions	-	1,298	1,298
	At 31 March 2022	1,732	44,523	46,255
	DEPRECIATION			
	At 1 April 2021	1,592	38,843	40,435
	Charge for year	67	3,117	3,184
	At 31 March 2022	1,659	41,960	43,619
	NET BOOK VALUE			
	At 31 March 2022	73	2,563	2,636
	At 31 March 2021	140	4,382	4,522
13.	STOCKS			
			2022	2021
			£	£
	Stocks		<u>3,314</u>	
14.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			2022	2021
			£	£
	Other debtors		2,842	940
	Prepayments and accrued income		19,590	7,601
			22,432	8,541
15.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			2022	2021
			£	£
	Trade creditors		5,681	11,721
	Social security and other taxes		5,571	3,205
	Accruals and deferred income		36,371	98,396
			47,623	113,322

Page 20 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

16. MOVEMENT IN FUNDS

		Net	Transfers	
		movement	between	At
	At 1.4.21	in funds	funds	31.3.22
	£	£	£	£
Unrestricted funds				
General fund	310,220	91,954	-	402,174
Restricted funds				
Daniel Katz	40,604	(22,853)	-	17,751
TLC	2,986	-	-	2,986
BBC Children In Need	34,059	(26,969)	(7,090)	-
NE Group	854	-	_	854
Tudor Trust	651	-	-	651
Manchester Group	1,834	(1,277)	-	557
Kent Group	1,869	(200)	-	1,669
Community Foundation for Surrey	846	(581)	-	265
Doris Field Charitable Trust	747	-	-	747
West Midlands Group	341	107	-	448
CHK Charities Limited	1,353	-	(1,353)	-
Hull Group	39	-	-	39
Essex group	178	902	-	1,080
TNL Community Fund	-	2,127	-	2,127
TNL Teacher Training	-	724	-	724
TNL Adult Weekends	5,188	(5,188)	-	-
Teenfest	-	673	1,353	2,026
A4A Tourettes Champions	9,561	-	-	9,561
Ticfest	-	42,819	7,090	49,909
Sussex Group	446	(223)	-	223
Music Therapy	2,048	3,500	-	5,548
D'Oylycarte Chaitable Trust	2,000	(2,000)	-	-
TNL Parent WS	-	3,738	-	3,738
Hofmeyr	-	105,000	-	105,000
Hospital Saturday Fund	-	1,822	-	1,822
Oxford Group	-	418	-	418
Suzanne Dobson Award	-	1,655	-	1,655
Cycling Jerseys	<u>-</u>	1,000		1,000
-	105,604	105,194		210,798
TOTAL FUNDS	415,824	197,148		612,972

Page 21 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds	~		~
General fund	263,352	(171,398)	91,954
Restricted funds			
Daniel Katz	(20,001)	(2,852)	(22,853)
BBC Children In Need	15,000	(41,969)	(26,969)
Tudor Trust	3,200	(3,200)	_
Manchester Group	1,569	(2,846)	(1,277)
Kent Group	-	(200)	(200)
Community Foundation for Surrey	-	(581)	(581)
West Midlands Group	124	(17)	107
Essex group	902	<u>-</u>	902
TNL Community Fund	32,710	(30,583)	2,127
TNL Teacher Training	5,200	(4,476)	724
TNL Adult Weekends	14,000	(19,188)	(5,188)
Teenfest	5,500	(4,827)	673
Ticfest	43,000	(181)	42,819
Sussex Group	-	(223)	(223)
Music Therapy	3,500	-	3,500
D'Oylycarte Chaitable Trust	-	(2,000)	(2,000)
TNL Parent WS	15,600	(11,862)	3,738
Hofmeyr	105,000	· · · · · · ·	105,000
Hospital Saturday Fund	2,000	(178)	1,822
Oxford Group	187	231	418
Suzanne Dobson Award	1,655	-	1,655
Cycling Jerseys	1,000	-	1,000
	230,146	(124,952)	105,194
TOTAL FUNDS	493,498	(296,350)	197,148

Page 22 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

		Net	Transfers	
	4.1.4.20	movement	between	At
	At 1.4.20 £	in funds £	funds £	31.3.21 £
Unrestricted funds	£	r	r	r
General fund	226,121	84,099		310,220
General fund	220,121	0 4 ,0 <i>99</i>	-	310,220
Restricted funds				
Daniel Katz	25,039	15,565	-	40,604
Awards for All	1	(1)	-	-
TLC	2,986	-	-	2,986
BBC Children In Need	4,157	29,902	-	34,059
NE Group	854	-	-	854
Tudor Trust	651	-	-	651
Manchester Group	1,610	224	-	1,834
Sobell Foundation	5,000	(5,000)	-	-
Kent Group	2,013	(144)	-	1,869
Community Foundation for Surrey	817	29	-	846
Doris Field Charitable Trust	747	-	-	747
West Midlands Group	341	-	-	341
CHK Charities Limited	1,353	-	-	1,353
Hull Group	39	-	-	39
Essex group	178	-	-	178
TNL Community Fund	1,883	(1,883)	-	-
TNL Teacher Training	(864)	-	864	-
TNL Diagnosed	5,309	(4,445)	(864)	-
TNL Adult Weckends	13,115	(7,927)	-	5,188
A4A Tourettes Champions	9,561	-	-	9,561
Sussex Group	396	50	-	446
Music Therapy	=	2,048	-	2,048
D'Oylycarte Chaitable Trust	<u>-</u>	2,000	<u>-</u>	2,000
	75,186	30,418		105,604
TOTAL FUNDS	301,307	114,517		415,824

Page 23 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended £	Movement in funds
Unrestricted funds			
General fund	284,116	(200,017)	84,099
Restricted funds			
Daniel Katz	20,000	(4,435)	15,565
Awards for All	-	(1)	(1)
BBC Children In Need	30,000	(98)	29,902
Manchester Group	889	(665)	224
Sobell Foundation	5,000	(10,000)	(5,000)
Kent Group	-	(144)	(144)
Community Foundation for Surrey	220	(191)	29
TNL Community Fund	32,306	(34,189)	(1,883)
TNL Teacher Training	5,200	(5,200)	-
TNL Diagnosed	15,600	(20,045)	(4,445)
TNL Adult Weekends	14,000	(21,927)	(7,927)
Sussex Group	50	-	50
Music Therapy	2,048	-	2,048
D'Oylycarte Chaitable Trust	3,000	(1,000)	2,000
• •	128,313	(97,895)	30,418
TOTAL FUNDS	412,429	(297,912)	114,517

Page 24 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

- Providing grants to improve the quality of life for sufferers of Tourette -

Daniel Katz Syndrome

TLC - Funds held on behalf of the Tourette Action Borders Group

Award for All - Grant to support Ticfest Wales

BBC Children in Need - Part of a multi year grant to support Ticfest

To ensure that Tourettes Action's support is accessible to people living in the

NE Group North East

Tudor Trust - CIBIT training places for clinicians

Manchester - Funds held on behalf of the Tourettes Action Manchester Group

Sobell Foundation - Part of a multi year grant to support Ticfest

Kent Group - Funds for the support of people living in Kent with Tourette Syndrome

Community Foundation - Contribution towards work to support people with Tourette Syndrome living in

for Surrey Surre

Doris Field charitable - Contribution towards work to support people with Tourette Syndrome living in Oxfordshire

West Midlands - Funds for the support of people living in West midlands with Tourette Syndrome

CHK Charities Ltd - To support the work of Tourettes Action

Hull Group

- To ensure that Tourettes Action's support is accessible to people living in Hull

West Midlands Group

- To ensure that Tourettes Action's support is accessible to people living in West

Midlands

Essex group To ensure that Tourettes Action's support is accessible to people living in Essex

The National Lottery - National Lottery grant to fund a range of activities

- Supporting a programme of annual Ticfest events for children with Tourettes and

their families

A4A Touretttes

Teenfest

Champions - Funding for the TS Champion programme

Ticfest - Restricted grants for tickfest plus designated funds allocated to ticfest

Sussex Group - To ensure that Tourettes Action's support is accessible to people living in Sussex

Music therapy - Music therapy project to support people with Tourette Syndrome

D'Oylycarte Charitable

Trust - Social media & communication during the pandemic

- To support the planning and running of tickfests and public and political

Hofmeyr campaigning

- to provide support & social acceptance to enable tourettes sufferers to live full

Hospital Saturday lives

Oxford Group - To ensure that Tourettes Action's support is accessible to people living in Oxford

- Funds raised in memory of Suzanne Dobson to fund the Tourettes Action

Suzanne Dobson Award Creativity Award event

Cycling Jerseys - Donation to fund cycling jerseys for fundraisers

Transfers between funds

Transfers were made from restricted funds to restricted funds to cover certain costs paid out of expenses.

Page 25 continued...

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2022

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

18. DESIGNATED FUNDS

In 2016/17 the Trustees agreed to designate £210,000 towards the treatment and management of Tourette Syndrome. The balance remaining at the commencement of the year was £96,102 and, during the current year £45,850 has been spent and £38,577 was released as the researcher did not reapply for the grant after covid 19 lock down. There remains a balance £11,675 which will be spent in 2022/23.

A subcommittee of the Board, The Research Sub Committee, evaluate recommendations from the Scientific Advisory Board which are then presented to the Board of Trustees for a decision as to which applications to fund.

The Scientific Advisory Board comprises of senior professionals with a background in Tourette Syndrome and a patient representative.

19. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.